

**STATE OF MICHIGAN
DEPARTMENT OF LABOR AND ECONOMIC GROWTH
MICHIGAN TAX TRIBUNAL**

<Petitioner Name(s)> _____,
Petitioner(s)

v

MTT Docket No. _____

<Respondent Name(s)> _____,
Respondent(s)

SPECIAL ASSESSMENT PETITION

Petitioner, <Petitioner name(s)>, through their attorney(s), <attorney and/or firm name>, petitions this Tribunal as follows:

1. Petitioner is a <corporation> or <individual> whose <principal office> or <legal> address is <address>.
2. Respondent, <City/Township name> levies and collects the special assessment taxes on the subject property.
3. The property identification number is <parcel number> and the property is classified as <classification of property> property. Petitioner's Property is presently used for _____.
Petitioner believes that Petitioner's Property was originally designed to be used for _____.
4. The property is located in <name of county> County and the school districts of <public school name> Public and <intermediate school name> Intermediate (also include community college, if applicable).
5. This matter involves issues relating the <Enter the name of the special assessment being appealed> special assessment.
6. The special assessment levied against the subject parcel is \$_____.
7. On <Enter date of protest>, Petitioner appeared before the appropriate local Board of Review and protested the special assessment of the subject property.
8. The Board of Review denied the relief requested and affirmed the special assessment on <Enter date special assessment was confirmed>.
9. <Enter a clear and concise statement of the facts upon which Petitioner relies to prove its case>
(Example: The subject assessment is excessive and would have no benefit to the subject parcel).
10. Petitioner contends the special assessment for the subject property is \$ _____. The amount in contention is \$_____.
10. Petitioner requests that the Tribunal <Enter the relief sought>. (Example: Reduce the special assessment from the subject property from \$_____ to \$_____ and order a refund with interest, as provided by the Tax Tribunal Act).

Dated: _____

By: _____

SAMPLE FORM FOR SPECIAL ASSESSMENT PETITION

MTT Rules of Practice and Procedure
R205.1240 Petitions, Rule 240